



# FY2023 SEPTEMBER FINANCIAL REPORT

(unaudited)



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# FY 2023 September (unaudited) Financial Report

January 8, 2024

## Overview

The monthly financial report is directed at providing a snapshot of the General Fund revenues and expenditures, as well as other important financial information, through the month of **September**, with 100.0% of the fiscal year complete. At the end of September, 100.0% of total payroll for the fiscal year has elapsed and is reflected in the Employee Expenses category of each fund. This report also includes a Vacant Positions Summary as of 11/30/2023, an Economic Data Report, and a report reflecting Roadway Impact Fees and Park Development Fee balances by district.

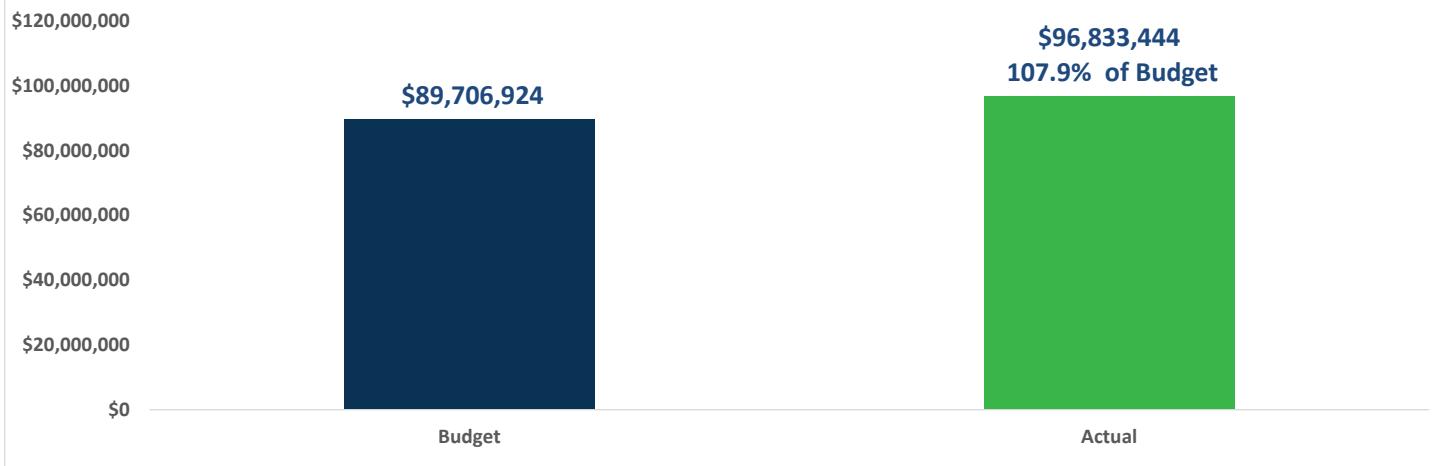
In the financial graphs, the General Fund revenues are consolidated into major revenue sources such as Property, Sales, and Other Taxes including Franchise Fees. All other General Fund revenue is consolidated for reporting purposes. General Fund expenditures are shown by department and by category.

This financial report and accompanying financial summaries are focused on year-to-date activity. Additional detailed financial information can be found within the City's FY 2023 Operating Budget and Plan of Municipal Services, and the Annual Comprehensive

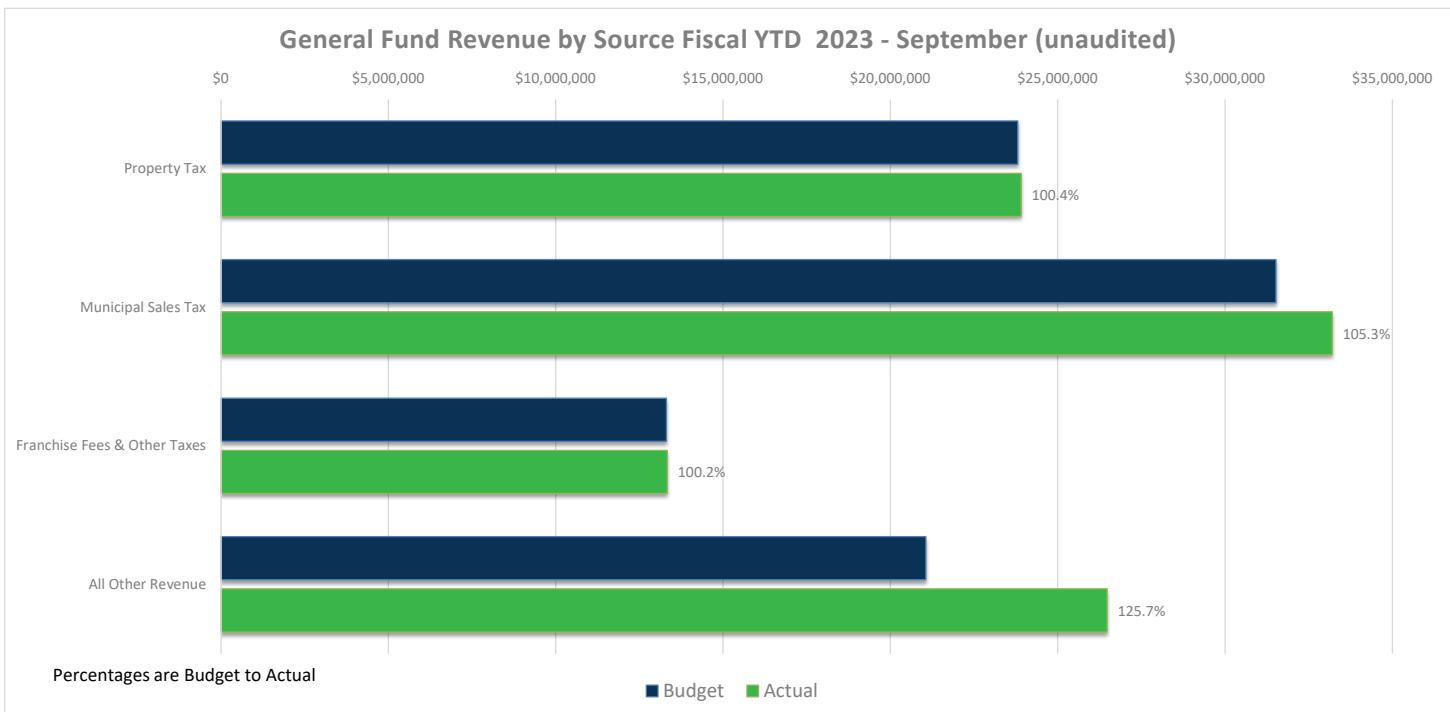
Financial Report. These documents, as well as other financial information produced by the Finance Department, can be found on the City website.

# General Fund Revenues

## Total Revenue Fiscal YTD 2023 - September (unaudited)



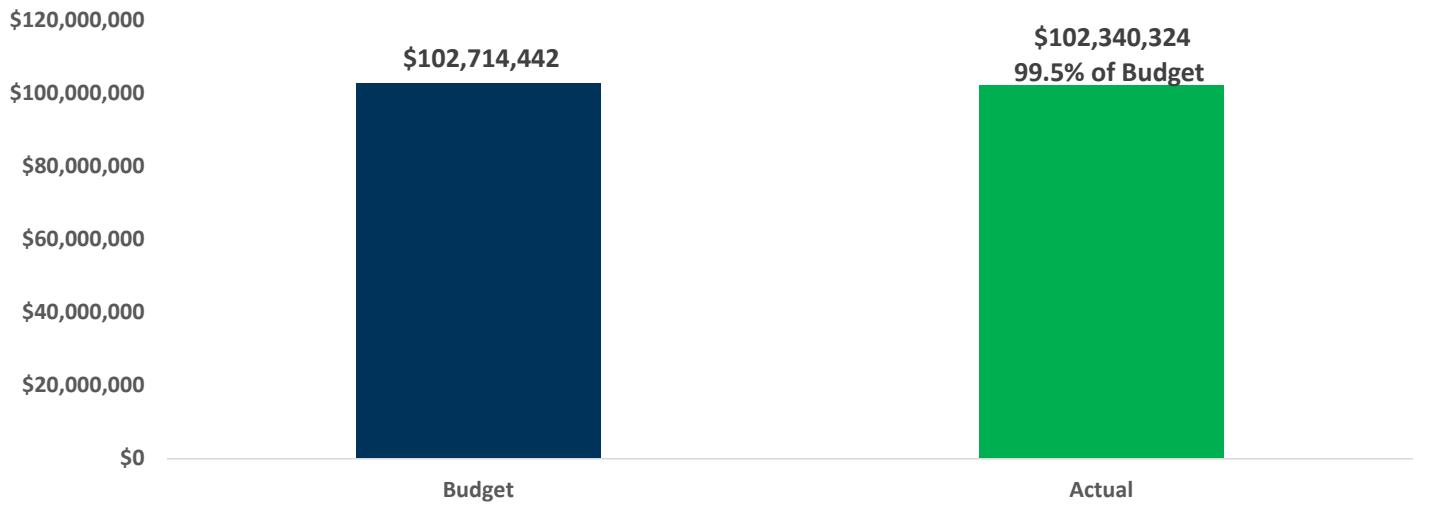
## General Fund Revenue by Source Fiscal YTD 2023 - September (unaudited)



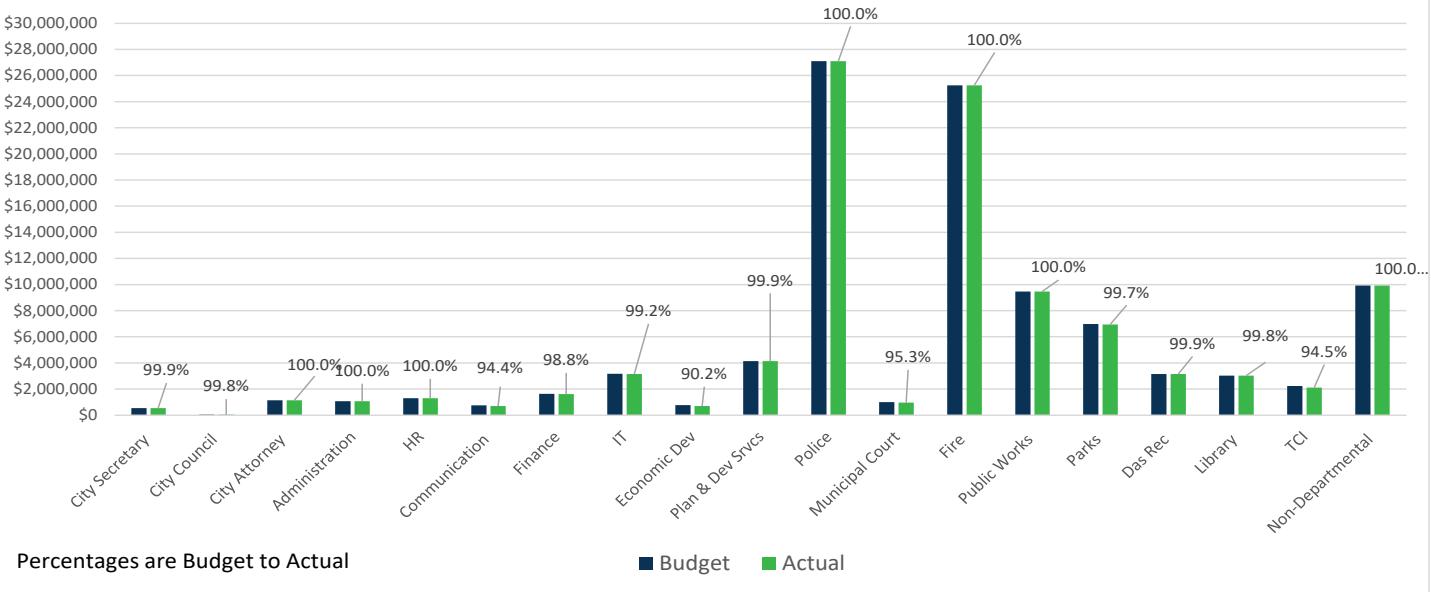
100.0% Fiscal year complete  
100.0% total payroll elapsed

# General Fund Expenditures

## Total Expenditures Fiscal YTD 2023 - September (unaudited)



## Expenditures by Department Fiscal YTD 2023 - September (unaudited)



Expenditure Category	Current Total Budget	Period Activity	Expenditures YTD	Encumbrances YTD	Total Fiscal YTD Expenditures & Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$ 70,839,915	\$ 8,779,671	\$ 70,807,870	\$ -	\$ 70,807,870	100.0%
Operating Expenses	20,529,173	4,649,095	20,491,029		20,491,029	99.8%
Capital Expenses	3,868,444	263,177	3,610,608		3,610,608	93.3%
Debt Service	72,000	-	71,757	-	71,757	0.0%
Interfund Transfers	7,404,910	2,944,809	7,359,058	-	7,359,058	99.4%
Contingencies	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 102,714,442</b>	<b>\$ 16,636,752</b>	<b>\$ 102,340,322</b>	<b>\$ -</b>	<b>\$ 102,340,322</b>	<b>99.6%</b>

100.0% Fiscal year complete  
100.0% total payroll elapsed

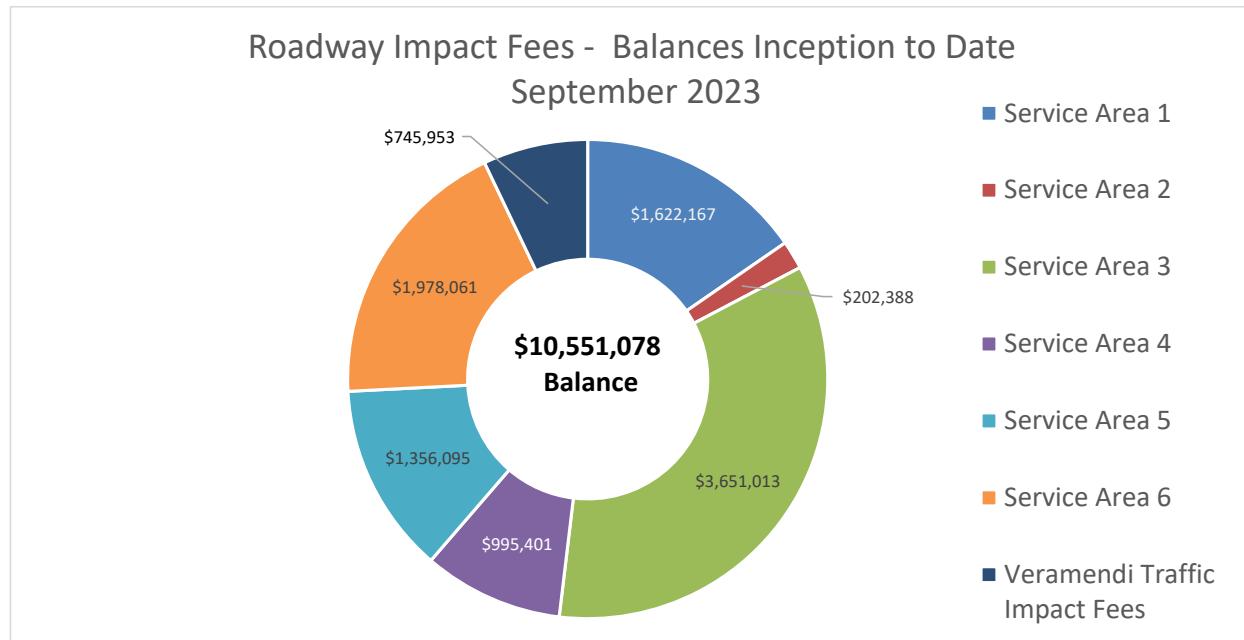
# Enterprise Funds Fiscal YTD 2023 - September



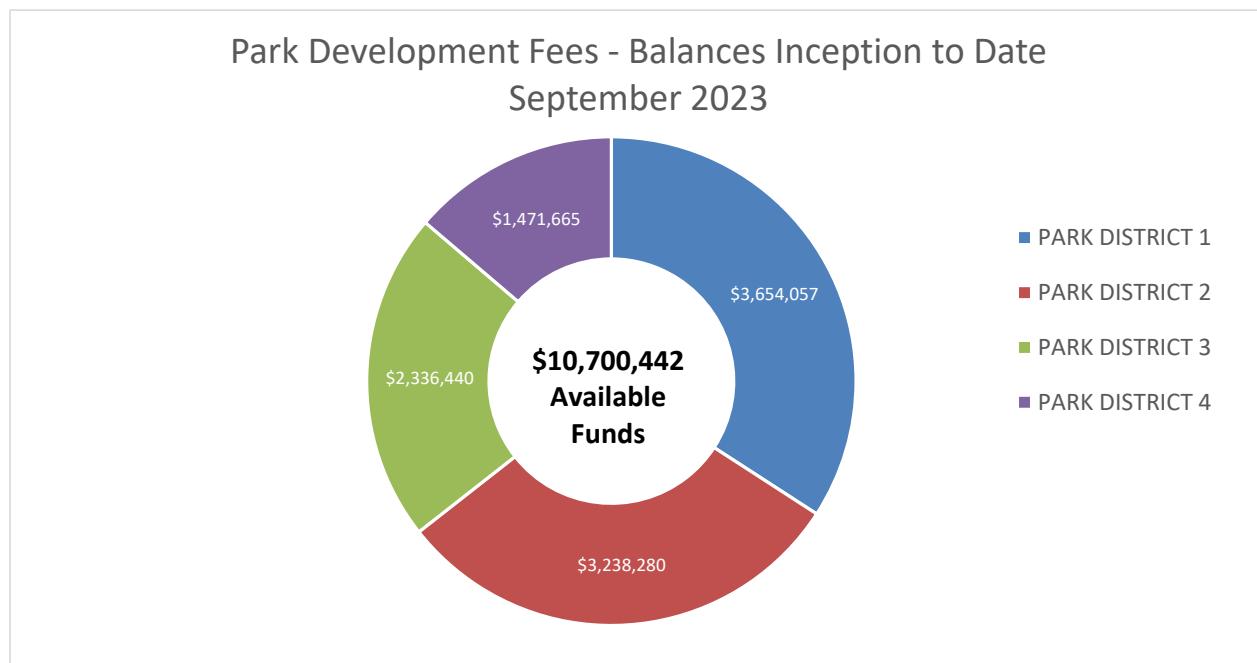
Percentages are Budget to Actual

100.0% Fiscal year complete  
100.0% total payroll elapsed

# Roadway Development Impact Fees

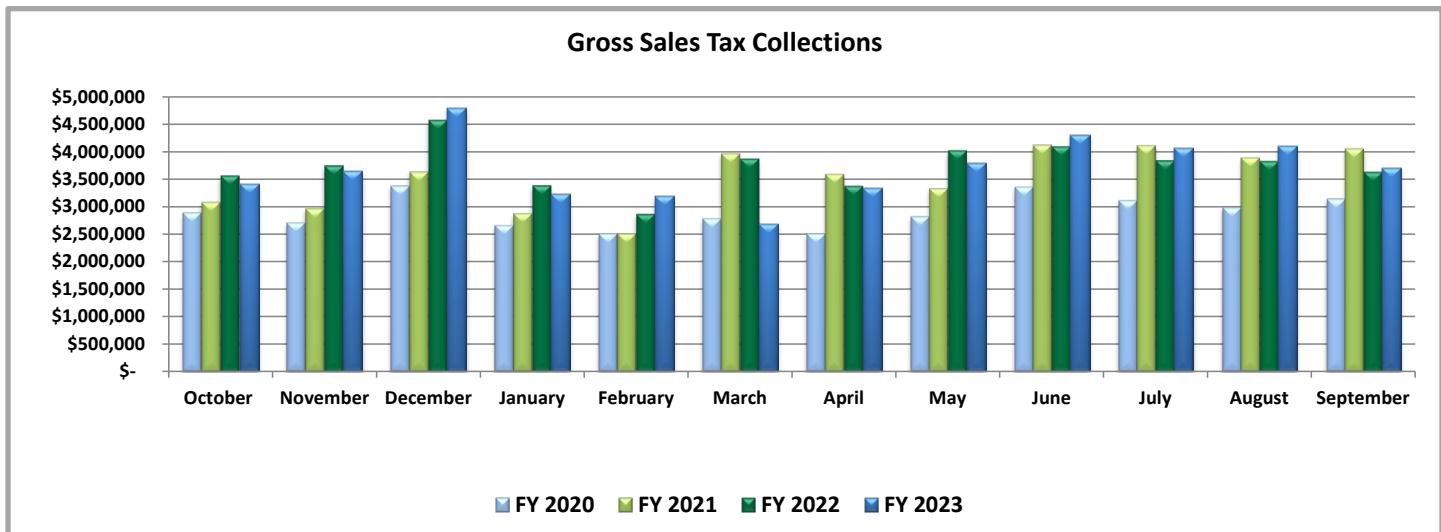


# Park Development Fees



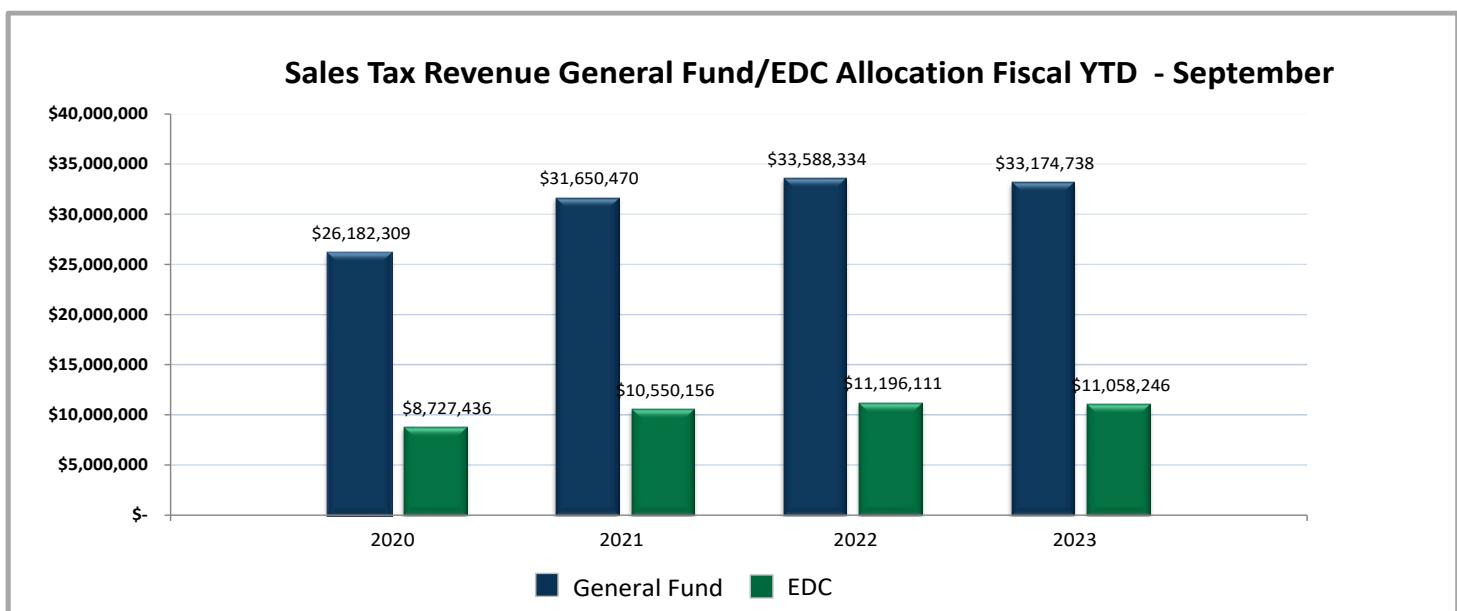
100.0% Fiscal year complete  
100.0% total payroll elapsed

# Economic Data Fiscal YTD 2023 - September



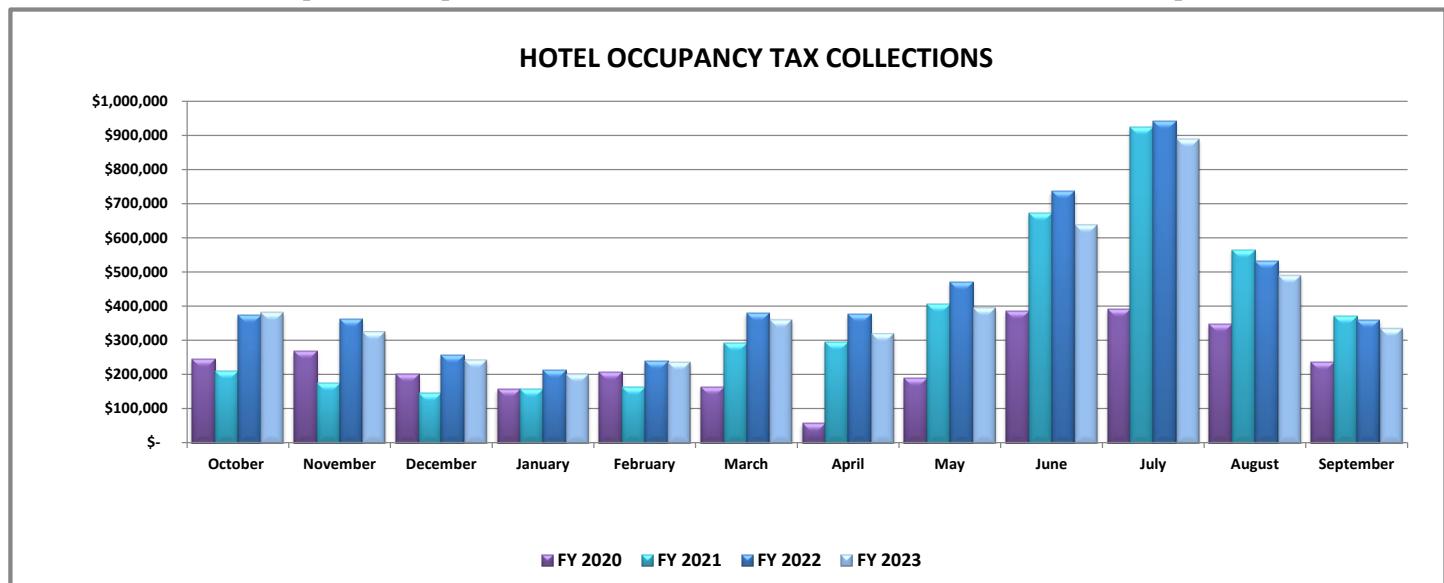
- September 2023 gross sales tax revenue was 2.2% higher than September 2022. Gross sales tax revenue fiscal year to date through September was down 1.1% compared to FY 2022. Gross sales tax revenue includes audit adjustments made at the State Comptroller's Office.
- September 2023 current period collections, which do not include audit adjustments, were up 2.4% compared to September 2022 and up 1.9% YTD compared to FY 2022.

## Total Sales Tax Collections – General Fund and NBEDC



100.0% Fiscal year complete  
100.0% total payroll elapsed

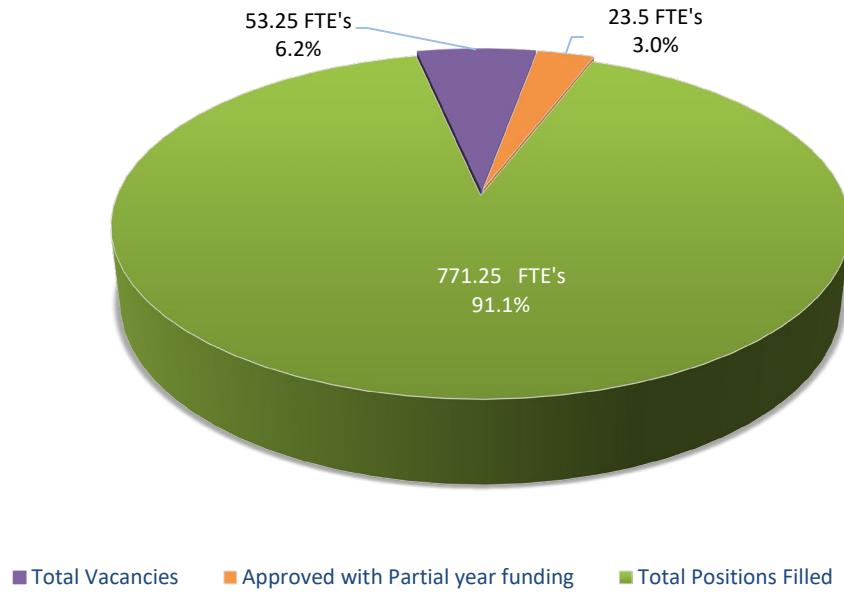
# Hotel Occupancy Tax Collection FY 2023 - September



- September collections trended down this month compared to September 2022, decreasing 6.3%.
- Collections through September fiscal year to date were down 7.7% compared to FY 2022.
- The B&B and STRP sectors experienced decreases compared to the same month last year and the hotel sector had an increase of 3.9%.

# Employee Vacancies

Filled Positions and Vacancies as of November 30, 2023



■ Total Vacancies    ■ Approved with Partial year funding    ■ Total Positions Filled

Department/Division	Vacancy
Finance	1.00
Fire	0.00
Information Technology	0.00
Library	0.50
Municipal Court	1.00
<b>Parks</b>	
Administration	1.00
Recreation	1.50
Operations	0.00
Das Rec	17.25
<b>Planning and Development</b>	
Neighborhood Services	1.00
<b>Police</b>	
Administration	2.00
Support Services	2.00
Patrol	1.00
<b>Public Works</b>	
Streets	1.00
Drainage	2.00
Transportation and Capital Improvements	4.00
Fleet	1.00
Airport	1.00
Civic Center	2.50
Golf	4.75
Solid Waste	7.00
Court Security Fund	0.75
Development Services	1.00
<b>Total City Vacancies (FTEs)</b>	<b>53.25</b>

100.0% Fiscal year complete  
100.0% total payroll elapsed